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Attorney for Debtors, Luis Garro



Order Filed on August 24, 2020
by Clerk
U.S. Bankruptcy Court
District of New Jersey

**IN THE UNITED STATES BANKRUPTCY COURT
District of New Jersey**

In the Matter of:

Luis Garro

Debtor(s)

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Case No. 19-16714-CMG

Chapter 13

Hearing Date: 8/19/2020; 9:00am

Oral Argument Waived Unless

Objections Are Filed

**ORDER TO MODIFY/REDUCE/EXPUNGE TAX CLAIM #5 FOR THE NEW JERSEY DIVISION
OF TAXATION**

The relief set forth on the following pages, numbered (2) through (2) is hereby **ORDERED**.

DATED: August 24, 2020



Honorable Christine M. Gravelle
United States Bankruptcy Judge

The attorney for the Debtors having filed a Motion to modify/reduce/expunge the Tax Claim of the New Jersey Division of Taxation in this Chapter 13 bankruptcy and after notice and opportunity for hearing having been given to all creditors and other parties in interest, and a hearing having been held by the Court, and the Court having considered all applications for allowances,

It is hereby ORDERED that the Trustee is authorized to pay the filed late proof of claim No.: 5 through the plan in the manner set forth below:

It is hereby ORDERED that the New Jersey Tax claim No.: 5 should be reduced to a **priority claim** in the amount of \$68.53 for the 2018-2019 Tax Period ;

It is FURTHER ORDERED that the balance of the **estimated Secured and Priority claim** for Sales and Use tax for years 2004 through 2016 in the amount of \$264,635.81 shall be **expunged** since all returns were filed, and the debtor has no estimated tax liability for those years;

It is FURTHER ORDERED that the **estimated Priority claim for GIT-ER and Sales and Use Tax** for the 2012 through 2019 tax period in the amount of \$120,000.00 should also be **expunged** since the debt does not correspond to the debtors tax identification number;

It is FURTHER ORDERED that the remaining tax liability for TGI-EE and cost for tax years 2011 through 2014, is hereby classified as a general unsecured claim in the amount of \$16,201.93 and shall be treated pro rata with other unsecured creditors pursuant to the terms of confirmation and;

It is FURTHER ORDERED that the movant shall serve copies of this order on the Debtor, and trustee and any other party who entered an appearance, on this motion.

Certificate of Notice Page 3 of 3

United States Bankruptcy Court
District of New JerseyIn re:
Luis Garro
DebtorCase No. 19-16714-CMG
Chapter 13**CERTIFICATE OF NOTICE**

District/off: 0312-3

User: admin
Form ID: pdf903Page 1 of 1
Total Noticed: 1

Date Rcvd: Aug 24, 2020

Notice by first class mail was sent to the following persons/entities by the Bankruptcy Noticing Center on Aug 26, 2020.

db +Luis Garro, 325 Thiemarx Terrace, Skillman, NJ 08558-2633

Notice by electronic transmission was sent to the following persons/entities by the Bankruptcy Noticing Center.
NONE. TOTAL: 0

***** BYPASSED RECIPIENTS *****

NONE.

TOTAL: 0

Addresses marked '+' were corrected by inserting the ZIP or replacing an incorrect ZIP.
USPS regulations require that automation-compatible mail display the correct ZIP.

Transmission times for electronic delivery are Eastern Time zone.

I, Joseph Speetjens, declare under the penalty of perjury that I have sent the attached document to the above listed entities in the manner shown, and prepared the Certificate of Notice and that it is true and correct to the best of my information and belief.**Meeting of Creditor Notices only (Official Form 309): Pursuant to Fed. R. Bank. P. 2002(a)(1), a notice containing the complete Social Security Number (SSN) of the debtor(s) was furnished to all parties listed. This official court copy contains the redacted SSN as required by the bankruptcy rules and the Judiciary's privacy policies.**

Date: Aug 26, 2020

Signature: /s/Joseph Speetjens**CM/ECF NOTICE OF ELECTRONIC FILING**

The following persons/entities were sent notice through the court's CM/ECF electronic mail (Email) system on August 24, 2020 at the address(es) listed below:

Albert Russo docs@russotrustee.com

Albert Russo on behalf of Trustee Albert Russo docs@russotrustee.com

Aleisha Candace Jennings on behalf of Creditor Wells Fargo Bank, National Association
ajennings@rasflaw.comCandyce Ilene Smith-Sklar on behalf of Debtor Luis Garro mail@njpalaw.com,
r56958@notify.bestcase.comDenise E. Carlon on behalf of Creditor WELLS FARGO BANK, NATIONAL ASSOCIATION, AS TRUSTEE FOR
SECURITIZED ASSET BACKED RECEIVABLES LLC TRUST 2005-FR4 MORTGAGE PASS-THROUGH CERTIFICATES,
SERIES 2005-FR4 dcarlon@kmlawgroup.com, bkgroup@kmlawgroup.comKevin Gordon McDonald on behalf of Creditor WELLS FARGO BANK, NATIONAL ASSOCIATION, AS
TRUSTEE FOR SECURITIZED ASSET BACKED RECEIVABLES LLC TRUST 2005-FR4 MORTGAGE PASS-THROUGH
CERTIFICATES, SERIES 2005-FR4 kmcdonald@kmlawgroup.com, bkgroup@kmlawgroup.comShauna M Deluca on behalf of Creditor WELLS FARGO BANK, NATIONAL ASSOCIATION, AS TRUSTEE FOR
SECURITIZED ASSET BACKED RECEIVABLES LLC TRUST 2005-FR4 MORTGAGE PASS-THROUGH CERTIFICATES,
SERIES 2005-FR4 sdeluca@rasflaw.comSindi Mncina on behalf of Creditor Wells Fargo Bank, National Association
smncina@rascrane.com

U.S. Trustee USTPRegion03.NE.ECF@usdoj.gov

TOTAL: 9